



State Board of Equalization

News Release

Chairman Jerome E. Horton

4th District – Los Angeles

Cynthia Bridges
Executive Director
www.boe.ca.gov

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Top 500 Sales and Use Tax Delinquencies in California

Sacramento – The California State Board of Equalization (BOE) updated the online list of the [Top 500 sales and use tax delinquencies](#) for the second quarter of 2013. The amount totals \$574.7 million in delinquent taxes.

“As the author of AB 1418 in 2006 which created this program, I know that the public disclosure of tax delinquencies helps increase compliance with state tax laws,” said BOE Chairman Jerome E. Horton. “Increased publicity creates an added incentive to make timely payments to the state and clear overdue accounts.”

Legislation enacted in 2011 ([AB 1424](#), [Perea](#)) expanded the former Top 250 list to 500, and the new law also required the BOE to provide confidential information to participating state agencies that issue taxpayers’ occupational, professional, and driver’s licenses. It also provided for delinquent taxpayers to be precluded from contracting with the state.

Since the inception of this program in 2007, the BOE has received \$9.07 million from 93 qualifying taxpayers who came forward to pay their debts; 78 are making installment payments and 15 have paid their debt in full.

California law requires the BOE to post this information every quarter, removing amounts that are being addressed through payment arrangement, bankruptcy, litigation, or appeal. Taxpayers are notified 30 days before their information is posted, giving them time to pay.

Of the total \$574.7 million owed on the latest list, \$136 million are jointly owed liabilities. This means individuals associated with a corporation, partnership, limited partnership, limited liability partnership, or limited liability company might be personally responsible for delinquent taxes.

The following 48 taxpayers were added to this quarter’s list, and owe a combined \$40.6 million.

-- More --

| Registered Business Name | Doing Business As (DBA) | City | State | Liability |
|--------------------------|-------------------------|------|-------|-----------|
|--------------------------|-------------------------|------|-------|-----------|

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| | | | | Amount Due |
|---------------------------------|-------------------------|----------------|----|----------------|
| KEVIN K MUJADIDI | | HERCULES | CA | \$1,968,907.94 |
| QUORUM INTERNATIONAL LTD | | PHOENIX | AZ | \$1,724,732.92 |
| JAKE SAADY | | SCOTTSDALE | AZ | \$1,724,732.92 |
| QUORUM VENTURES INC. | | SCOTTSDALE | AZ | \$1,724,732.92 |
| H.D. RIDLEY, INC. | | SCOTTSDALE | AZ | \$1,724,732.92 |
| MARTIN J. MATTHEWS | | SCOTTSDALE | AZ | \$1,724,732.92 |
| H. DOUGLAS RIDLEY | | SCOTTSDALE | AZ | \$1,724,732.92 |
| ORGANIQUE, INC | | DENTON | TX | \$1,724,732.92 |
| JERALD H. LEWIS | | MESA | AZ | \$1,724,732.92 |
| THE M.J. MATTHEWS COMPANY | | SCOTTSDALE | AZ | \$1,724,732.92 |
| MIKIAL SINGH NIJJAR | | SAN FRANCISCO | CA | \$1,612,299.84 |
| MARTY JAMES OROSCO | | SUNNYVALE | CA | \$1,585,730.61 |
| PETROS SARAFIAN | | LOS ANGELES | CA | \$1,065,439.50 |
| M FOR K, INC. | | PASADENA | CA | \$950,134.28 |
| H. YOUNG ENTERPRISES, INC. | H. YOUNG ENTERPRISES | BURLINGAME | CA | \$887,819.85 |
| MOSHE MORRY SHATZKI | SHATZKI & CO. | FRESNO | CA | \$761,286.01 |
| HOI TAK WONG | | ROSEMEAD | CA | \$747,922.90 |
| JOSE FELIX OLIVER-CASTANEDA | J & V AUTO SALES | INGLEWOOD | CA | \$710,482.18 |
| PETROS SARAFIAN | A & P GAS | SHERMAN OAKS | CA | \$703,239.70 |
| DUNG NGOC DO | CARE | SANTA CLARA | CA | \$655,810.40 |
| JAMES REXFORD HUDSON JR | HUDSON FLOORING SALES | DUBLIN | CA | \$648,640.14 |
| ROBERTA LEE HUDSON | HUDSON FLOORING SALES | SAN LEANDRO | CA | \$648,640.14 |
| HIGH TECHNOLOGY PACKAGING, INC. | | OAKLAND | CA | \$615,916.04 |
| CATHERINE ELAINE SOUZA | SOUZA TIRE | SANGER | CA | \$576,882.65 |
| KAMBOJ LIQUOR INC. | KAMBOJ LIQUORS INC | PASADENA | CA | \$570,582.99 |
| WOO LAE OAK ,INC | | BEVERLY HILLS | CA | \$568,432.50 |
| KHADER JAMIL NAJJAR | | DALY CITY | CA | \$516,655.41 |
| EUGENIA SANDOVAL | ROLLING AUTO SALES | LOS ANGELES | CA | \$485,976.72 |
| PAYMAN PETER AHOUBIM | | LOS ANGELES | CA | \$467,982.90 |
| JASON H WALKER | | CEDAR PARK | TX | \$451,341.45 |
| STEPHEN WAYNE SUNDES | | ORANGE | CA | \$451,341.45 |
| DANIEL SCOTT HOLBERT | GCNA/RX POT SHOP | BOWMAN | CA | \$447,090.53 |
| LIBORIO C RODRIGUEZ | G K MOTORS | BELLFLOWER | CA | \$444,842.34 |
| GILBERT A FOSTER | | YREKA | CA | \$444,637.40 |
| SUBHI YOSEF BAGHDADI | MOTOR CENTER AUTO SALES | SAN BERNARDINO | CA | \$443,882.23 |

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|-------------------------|------------------------------------|---------------|----|------------------------|
| HADIDY CORPORATION | | ANAHEIM | CA | \$442,467.89 |
| ABDUL ALIM POPAL | BANK APPROVED AUTO | ELK GROVE | CA | \$442,244.68 |
| DWS ENTERPRISES, INC | SLEEP CARE MATTRESS & FUTON CENTER | DANVILLE | CA | \$441,606.82 |
| VALENCIA AUTO FINANCE | | PORTER RANCH | CA | \$440,461.75 |
| BEN LAHLOU | PRICE SAVER | REDONDO BEACH | CA | \$438,777.12 |
| DAVID YUSUF SHERDIL | | DANVILLE | CA | \$437,356.75 |
| TACO FACTORY, INC. | TACO FACTORY | CHINO HILLS | CA | \$436,644.89 |
| UNION 8 CORPORATION | FUDDRUCKERS DALY CITY | HONOLULU | HI | \$433,820.99 |
| D'ANNA YACHT CENTER INC | | OAKLAND | CA | \$433,633.79 |
| STEPHEN SQUIRES | SQUIRES SLOT MACHINES | SAN MATEO | CA | \$432,835.69 |
| TARGET MOTORS INC. | TARGET MOTORS BERTONE | BONITA | CA | \$432,111.62 |
| SILVER MOTORSPORTS INC. | SPECIALTY AUTO SALES | SHERMAN OAKS | CA | \$429,465.18 |
| FORMAN ENTERPRISES | AMERICAN OUTPOST #940 | WARRENDALE | PA | \$429,453.36 |
| Total | | | | \$40,625,394.91 |

BOE's list of the state's Top 500 sales and use tax delinquencies is updated quarterly at <http://1.usa.gov/BOETop500>. Taxpayers on the Top 500 list may contact the BOE at 1-916-445-5167 to resolve their accounts and make payment agreements. The Franchise Tax Board's Top 500 list is published biannually on FTB's website at ftb.ca.gov.

California's underground economy deprives the state of an estimated \$8.5 billion in state sales, use, and income taxes annually through a spectrum of illegal activities such as selling counterfeit goods like "knock off" designer items, exploiting victims of human trafficking, and smuggling goods into California without paying the required taxes.

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Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization's Legislative Committee Chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$53.7 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

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